

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 1979/November 4, 2014

ADMINISTRATIVE PROCEEDING
File No. 3-16171

In the Matter of

MAYER HOFFMAN McCANN, P.C.

ORDER FOLLOWING PREHEARING
CONFERENCE

On September 25, 2014, the Securities and Exchange Commission issued an Order Instituting Administrative and Cease-and-Desist Proceedings against Mayer Hoffman McCann, P.C., pursuant to Sections 4C and 21C of the Securities Exchange Act of 1934 and Rule 102(e) of the Commission's Rules of Practice.

I held a prehearing conference in this matter on October 31, 2014, attended by the Division of Enforcement and Respondent's counsel. During the conference, the parties informed me that they believe this matter could be addressed through cross motions for summary disposition. They also proposed a schedule for filing stipulations and motions. Having considered the parties' representations and proposed schedule, I GRANT the parties leave to file motions for summary disposition according to the following schedule:

December 12, 2014:	Stipulations of fact are due;
January 12, 2015:	Motions for summary disposition are due; and
February 2, 2015:	Replies are due.

The parties are advised that in the event I determine summary disposition is not appropriate, I will set an accelerated hearing and prehearing schedule in order to comply with Commission Rule of Practice 360 and the deadline for issuing an initial decision in this matter. *See* 17 C.F.R. § 201.360.

SO ORDERED.

James E. Grimes
Administrative Law Judge